

ABSTRACT

A downsampler 101 converts input data having a sampling rate  $2 \cdot F_H$  to a sampling rate  $2 \cdot F_L$  which is lower than the sampling rate  $2 \cdot F_H$ . A base layer coder 102  
5 encodes the input data having the sampling rate  $2 \cdot F_L$  in predetermined base frame units. A local decoder 103 decodes a first coded code. An upsampler 104 increases the sampling rate of the decoded signal to  $2 \cdot F_H$ . A subtractor 106 subtracts the decoded signal from the input  
10 signal and regards the subtraction result as a residual signal. A frame divider 107 divides the residual signal into enhancement frames having a shorter time length than that of the base frame. An enhancement layer coder 108 encodes the residual signal divided into the enhancement  
15 frames and outputs a second coded code obtained by this coding to a multiplexer 109.